

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2544. CONVERSION OF LITERS TO GALLONS.

Reference: Sections 32151, 32152, 32201, Revenue and Taxation Code.

The Federal Bureau of Alcohol, Tobacco and Firearms has authorized the bottling of wine and distilled spirits in standard metric sizes. Reports of California licensees must be in wine gallons. To covert liters to wine gallons for reporting purposes, licensees shall use the standards established by the Bureau.

These are: **(a)** For wine, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figure shall be rounded to the nearest one-hundredth of a gallon.

(b) For distilled spirits, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine gallons. The resulting figure shall be rounded to the nearest one-hundredth of a gallon.

History: Adopted December 14, 1976, effective January 20, 1977